Serial No. 09/844,347

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In the Claims:

Claims 1-22 (Cancelled).

- 23. (Currently Amended) A MOSFET comprising:
- a semiconductor layer having a trench therein
- a gate conducting layer in a lower portion of the trench;
- a dielectric layer in an upper portion of the trench and extending outwardly from said semiconductor layer, the outwardly extending dielectric layer having sidewalls aligned with sidewalls of the trench;

source regions adjacent said dielectric layer the eutwardly extending dielectric layer; and

from said gate conducting layer and non-interruptibly contacting said source regions:

said dielectric layer extending outwardly from said semiconductor layer, said source regions and said source/body contact regions, and said outwardly extending dielectric layer having sidewalls aligned with sidewalls of the trench.

- 24. (Previously Amended) A MOSFET according to Claim 23, further comprising a source electrode on said source regions and on said dielectric layer.
- 25. (Original) A MOSFET according to Claim 2. further comprising at least one conductive via between said source electrode and said source/body contact regions.
 - 26. (Original) A MOSFET according to Claim 2B,

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wherein a portion of said source regions include a recess over said source/body contact regions.

- wherein a portion of said source regions include an opening exposing said source/body contact regions; and further comprising a source electrode on said source regions, on said dielectric layer, and on said source/body contact regions.
- 28. (Original) A MOSFET according to Claim 23, wherein said outwardly extending dielectric layer extends from said source regions equal to or less than about 1 micron.
- 29. (Original) A MOSFET according to Claim 23, wherein the gate is recessed in the trench within a range of about 0.2 to 0.8 microns from an opening thereof.
- 30. (Original) A MOSFET according to Claim 23, wherein said source/body contact regions are recessed within said semiconductor layer adjacent said source regions.
- 31. (Original) A MOSFET according to Claim 30, wherein an upper surface of the recess is equal to or less than a depth of about 1 micron from a surface of the semiconductor layer.
 - 32. (Currently Amended) A MOSFET comprising:
 - a semiconductor layer having a trench therein;
 - a gate dielectric layer lining the trench;
 - a gate conducting layer in a lower portion of the

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trench;

a dielectric layer in an upper portion of the trench and extending outwardly from said-semiconductor layer, the outwardly extending dielectric layer having sidewalls aligned with sidewalls of the trench;

source regions adjacent said dielectric layer the outwardly extending dielectric layer;

source/body contact regions laterally spaced from said gate conducting layer and non-interruptibly contacting said source regions;

said dielectric layer extending outwardly from said semiconductor layer, said source regions and said source/body contact regions, and said outwardly extending dielectric layer having sidewalls aligned with sidewalls of the trench;

a source electrode on said source regions and on said dielectric layer; and

at least one conductive via between said source electrode and said source/body contact regions.

- 33. (Previously Added) A MOSFET according to Claim 32, wherein a portion of said source regions include a recess over said source/body contact regions.
- 34. (Previously Added) A MOSFET according to Claim 32, wherein said outwardly extending dielectric layer extends from said source regions equal to or less than about 1 micron.
- 35. (Previously Added) A MOSFET according to Claim 32, wherein said gate conducting layer is recessed in the trench within a range of about 0.2 to 0.8 microns from an

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opening thereof.

- 36. (Currently Amended) A MOSFET comprising:
- a semiconductor layer having a trench therein
- a gate dielectric layer lining the trench;
- a gate conducting layer in a lower portion of the

trench;

a dielectric layer in an upper portion of the trench and extending outwardly from said semiconductor layer, the outwardly extending dielectric layer having sidewalls aligned with sidewalls of the trench;

source regions adjacent said dielectric layer and including an opening therein; and

source/body contact regions laterally spaced from said gate conducting layer and non-interruptibly contacting said source regions, said source/body contact regions being exposed by the opening in said source regions;

said dielectric layer extending outwardly from said semiconductor layer, said source regions and said source/body contact regions, and said outwardly extending dielectric layer having sidewalls aligned with sidewalls of the trench.

- 37. (Previously Added) A MOSFET according to Claim 36, further comprising a source electrode on said source regions, on said dielectric layer, and on said source/body contact regions.
- 38. (Previously Added) A MOSFET according to Claim
 36, wherein said outwardly extending dielectric layer extends
 from said source regions equal to or less than about 1 micron.

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39. (Previously Added) A MOSFET according to claim 36, wherein said gate conducting layer is recessed in the trench within a range of about 0.2 to 0.8 microns from an opening thereof.